

EXHIBIT “A”

RICHARD A. ROPER, PH.D.

EXAMINER OF QUESTIONED DOCUMENTS

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February 13, 2007

REPORT OF DOCUMENTS EXAMINATIONS

RE: IKON OFFICE SOLUTIONS, INC. VS MARTHA SOUTHERLAND AND
ABS BUSINESS SYSTEMS

REQUESTOR: SHANNON HAMPTON SUTHERLAND, ATTORNEY AT LAW
DUANE MORRIS, LLP
30 SOUTH 17TH STREET
PHILADELPHIA, PA 19103-4196

SERVICE REQUESTED: SIGNATURE EXAMINATIONS & COMPARISONS

DOCUMENTS RECEIVED FOR EXAMINATION:

Received for examination were machine copies of documents related to transactions between IKON Business Solutions and H[omitted] Co. [omitted] ided were documents identified to bear questioned signatures of [omitted] and documents identified to bear known signatures. The documents in the submission are bates stamped with an "IKON000XXX" item number for reference and identification. These numbers are used in the following descriptions of the questioned and known writings:

QUESTIONED SIGNATURES:

IKON000639 (Q-1): A copy of a Maintenance Services / Professional Services Agreement form dated June 18, 2004 bearing a questioned C. [name of customer rep. omitted] : customer signature. The document also bears an M. Southerland sales signature.

A Horney's

Note: Customer Name and Customer Representative's Name omitted where indicated for confidentiality and privacy reasons

PAGE THREE

REPORT OF DOCUMENT EXAMINATIONS

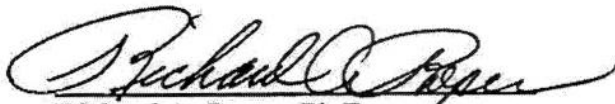
IKON OFFICE SOLUTIONS, INC. VS MARTHA SOUTHERLAND AND ABS BUSINESS SYSTEMS

FEBRUARY 13, 2007

- C. The known [omitted] signatures are very abbreviated in form, resembling initials. The 23 known signatures have a rather narrow range of variation in that they are very repetitive in form, appearance, and speed of execution.
- D. The known Martha Southerland signatures show moderate variation in execution, varying from rounded to quite angular in movement. There is moderate variation in letter forms, especially the letters *M*, *th*, and *a* in Martha and the letters *S*, *er*, and *land* in the name Southerland.
- E. Comparisons of the questioned [omitted] signatures to the known [omitted] signatures revealed fundamental differences, not just in the style of writing, but in the basic movements involved in the act of writing. The known signatures tend to very robust and rapid in one continuous movement, while the questioned signatures, though rapid, are more conventional in pen movement and connecting strokes.
- F. The differences were sufficient to determine that the four questioned signatures were not written by the [omitted] writer.
- G. Comparisons of the questioned signatures to the known Martha Southerland signatures were inconclusive due to the limited comparability of the *Martha Southerland* name to the [omitted] name. However, there were certain prominent handwriting features seen in common between the two sets of writings, such as the letter *S* in IKON00640 and 00643/44, as well as the *an* letter combination in IKON00639, 00640, and 00643/44 which preclude elimination of the Martha Southerland writer as possible writer.

COMMENTS:

1. In order to render a final opinion, additional known writings of Martha Southerland should be submitted, as well as the original questioned signatures, if available. These writings should include numerous handwritten repetitions of the [omitted] name and some normal course of business cursive handwritings of Martha Southerland. In specimen (dictated) handwriting, 15 to 20 repetitions are commonly requested in order to obtain a reasonable sample of the writer's range of variation.
2. Several demonstrative charts are attached to this report in order to illustrate the described findings.


Richard A. Roper, Ph.D.

PAGE TWO

REPORT OF DOCUMENT EXAMINATIONS

IKON OFFICE SOLUTIONS, INC. VS MARTHA SOUTHERLAND AND ABS BUSINESS SYSTEMS

FEBRUARY 13, 2007

IKON000640 (Q-2): A copy of a Maintenance Services / Professional Services Agreement - Exhibit A form bearing a [omitted] signature.

IKON000642 (Q-3): A copy of a Maintenance Services / Professional Services Agreement form dated June 18, 2004 bearing a questioned C. [name, omitted] customer signature. The document also bears an M. Southerland sales signature.

IKON000643 (Q-4): A copy of a Maintenance Services / Professional Services Agreement - Exhibit A form bearing a C. [omitted] signature. There is a duplicate copy of this document included as IKON000644.

KNOWN SIGNATURES:

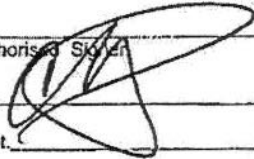
K-1. Twenty three pages of documents identified to bear known signatures of [omitted]. [omitted] These signatures are located on pages IKON00631, 00661 - 00667, 000669, 00670, 00672, 00675, 00677, 00679, 00681, 00683, 00685, 00689, 00691, 00693, 00695, 00697, and 00699.

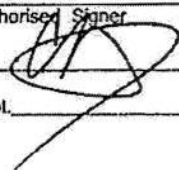
K-2. Seven pages of documents identified to bear known signatures of Martha Southerland. These signatures are located on pages IKON00006, 00614, 00615, 00628, 00639, 00645, and 00659. The initials MS are located on pages IKON00002, 00003, 00004, and 00005.

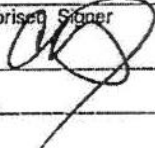
EXAMINATIONS:

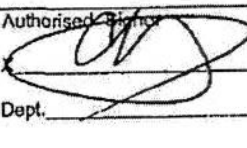
A. Overall, the questioned [omitted] signatures appear to be smoothly and rapidly written, with none of the features of simulation or tracing. Such features may include tremor, heavy / even pen pressure, unusual pen lifts or pauses, patching of the written line, retracing of the line, and unusual letter construction. Often, a simulation signature will appear to be a drawing, rather than a rapidly and rhythmically executed signature.

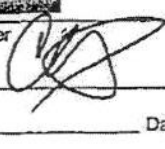
B. The signatures of IKON00639, and IKON00642 are similar in stroke pattern to each other. The IKON00640 signature is somewhat intermediate between these signatures and the IKON00643/44 signature. The letter S in the IKON00643/44 signature is more conventionally formed than the other three signatures in which the S somewhat resembles a figure "8".

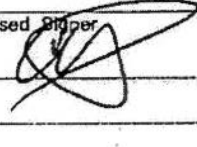
Authorised Signer
X 
Dept. _____ Date 1.4.05
IKON00631

Authorised Signer
X 
Dept. _____ Date 8.31.04
IKON00662

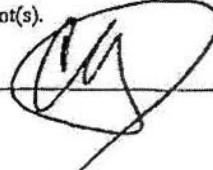
Authorised Signer
X 
Dept. _____ Date 8.31.04
IKON00664

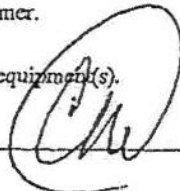
Authorised Signer
X 
Dept. _____ Date 8.31.04
IKON00666

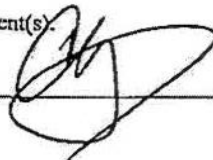
Authorised Signer
X 
Dept. _____ Date 8.31.04
IKON00669


Authorised Signer
X 
Dept. _____ Date 8.11.04
IKON00672

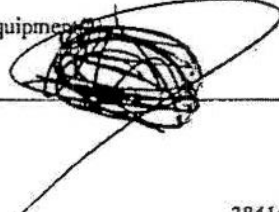

ment(s).  10/5/04
IKON00677

equipment(s).  10/5/04
IKON00681

equipment(s).  10/5/04
IKON00685

equipment(s).  8/11/04
IKON00691

equipment(s).  8/11/04
IKON00695

equipment(s).   8/11/04
3841683 IKON00699

<input type="checkbox"/> Decline IKON Maintenance	<input checked="" type="checkbox"/> Accept IKON Maintenance
Customer Signature: <i>[Signature]</i>	Date: 10-18-04
Name (please print): <i>OMITTED</i>	Title: Mgr-Print Shop
IKON Sales Signature: <i>M. Barthelme</i>	
Name (please print):	Date:
	IKON00639

ONE UNDER THIS AGREEMENT PRESENTED VALUE AT THE DISCOUNT

06/20/2004 11:22 AM

IKON00640

<input type="checkbox"/> Decline IKON Maintenance	<input checked="" type="checkbox"/> Accept IKON Maintenance
Customer Signature: <i>[Signature]</i>	Date: 10-18-04
Name (please print): <i>OMITTED</i>	Title: Print Shop Mgr.
IKON Sales Signature: <i>M. Barthelme</i>	
Name (please print):	Date:
	IKON00642

PERMITTEE UNDER THIS AGREEMENT AND (S) IS/ARE LENDING OR TRANSFERING THE EQUIPMENT TO A THIRD PARTY, THE VALUE OF THE EQUIPMENT UNDER THIS AGREEMENT PRESENTED VALUE AT THE DISCOUNT

06/20/2004 11:22 AM

IKON 00643/44

Authorized Signer	X
Dept.	Date: 11/4/05
	IKON00631

Authorized Signer	X
Dept.	Date: 8/31/04
	IKON00669

Authorized Signer	X
Dept.	Date: 8/31/04
	IKON00664

Authorized Signer	X
Dept.	Date: 10/8/04
	IKON00677

Other:

equipment(s): *[Signature]* 10/5/04

IKON00685

equipment(s): *[Signature]* 8/4/04

IKON00695

<input type="checkbox"/> Decline IKON Maintenance	<input checked="" type="checkbox"/> Accept IKON Maintenance
Customer Signature: <i>[Signature]</i>	Date: 06.18.04
Name (please print): <i>Charles Stanton</i>	Title: Mgr - Print Shop
IKON Sales Signature: <i>M. Bachtel</i>	Date: <i>8/31/04</i>
Name (please print): <i>M. Bachtel</i>	IKON00639

ONE UNDER THIS AGREEMENT PRESENT VALID IN THE OFFICE

06/30/2004 11:22 AM
IKON00640

<input type="checkbox"/> Decline IKON Maintenance	<input checked="" type="checkbox"/> Accept IKON Maintenance
Customer Signature: <i>[Signature]</i>	Date: 06.18.04
Name (please print): <i>Charles Stanton</i>	Title: Print Shop Mgr.
IKON Sales Signature: <i>M. Bachtel</i>	Date: <i>8/31/04</i>
Name (please print): <i>M. Bachtel</i>	IKON00642

PRINTERS UNDER THIS AGREEMENT PRESENT VALID IN THE OFFICE

06/30/2004 11:22 AM
IKON 00643/44

Authorized Signer: <i>[Signature]</i>	Date: <i>8/31/04</i>
Dept: <i>[Signature]</i>	IKON00631

Authorized Signer: <i>[Signature]</i>	Date: <i>8/31/04</i>
Dept: <i>[Signature]</i>	IKON00659

Authorized Signer: <i>[Signature]</i>	Date: <i>8/31/04</i>
Dept: <i>[Signature]</i>	IKON00664

Authorized Signer: <i>[Signature]</i>	Date: <i>10/5/04</i>
Dept: <i>[Signature]</i>	IKON00677

Authorized Signer: <i>[Signature]</i>	Date: <i>10/5/04</i>
Dept: <i>[Signature]</i>	IKON00685

Authorized Signer: <i>[Signature]</i>	Date: <i>8/11/04</i>
Dept: <i>[Signature]</i>	IKON00695

Comparison chart of known Charles Stanton signatures to the questioned Charles Stanton signatures.
 Note that the upper curve of the "C" in IKON00642 appears to be composed of 2 strokes.
 The blue arrow indicates a similar feature; the red arrows indicate dissimilar features

Decline IKON Maintenance		<input checked="" type="checkbox"/> Accept IKON Maintenance	
Customer Signature: <i>[Signature]</i>	Date: 06.18.04		
Name (please print): <i>C. Stanton</i>	Title: Mgr - Print Shop		
IKON Sales Signature: <i>M. B. Southernland</i>	Date:	IKON00639	

Our offer and agreement is provided at the discount

A. omitted
05/30/2004 11:22 AM
IKON00640

EMPLOYEE
Name: *Martha Southernland*
Date: *MAY 04 1300h*
IKON00008

[Signature]
IKON00614

Order Number: 435112	
Sales Approval: <i>[Signature]</i>	
Comm. Exempt Approval: <i>[Signature]</i>	
Approval: <i>[Signature]</i>	IKON00615

Name: *[Signature]* Title: *[Signature]*
IKON00628

Decline IKON Maintenance		<input checked="" type="checkbox"/> Accept IKON Maintenance	
Customer Signature: <i>[Signature]</i>	Date: 06.18.04		
Name (please print): <i>C. Stanton</i>	Title: Print Shop Mgr.		
IKON Sales Signature: <i>M. B. Southernland</i>	Date:	IKON00642	

Agreement is provided at the discount

C. Stanton
05/30/2004 11:22 AM
IKON 00643/44

Decline IKON Maintenance		<input checked="" type="checkbox"/> Accept IKON Maintenance	
Customer Signature: <i>[Signature]</i>	Date: 06.18.04		
Name (please print): <i>[Signature]</i>	Title: Mgr - Print Shop		
IKON Sales Signature: <i>M. B. Southernland</i>	Date:	IKON00639	

Signature: *[Signature]*
IKON00645

Order Number: 38411083	
Approval: <i>[Signature]</i>	
Comm. Exempt Approval: <i>[Signature]</i>	
Approval: <i>[Signature]</i>	IKON00659

Comparison chart of the questioned C. Stanton signatures and known Martha Southernland signatures

☐ Decline IKON Maintenance ☒ Accept IKON Maintenance

Customer Signature: *[Signature]* Date: 06.18.04

Name (please print): *omitted* Title: mgr - Print Shop

IKON Sales Signature: *M. G. Southernland*

Name (please print): *[Signature]* Date: *[Signature]* IKON00639

1. ONE UNDER EYES AGREEMENT PRESENTED VALUED AT THE DISCOUNT

omitted
06/18/2004 11:22 AM
IKON00640

EMPLOYEE

Name: *Martha Southernland* IKON00006

Date: *06/04/2004*

Martha Southernland
IKON00644

Order Number: 4353113

State Approval: *Martha Southernland*

Order Except: *[Signature]* IKON00615

Approval: *[Signature]* IKON00615

Name: *Martha Southernland* Title: *[Signature]*

IKON00628

☐ Decline IKON Maintenance ☒ Accept IKON Maintenance

Customer Signature: *[Signature]* Date: 06.18.04

Name (please print): *omitted* Title: Print Shop mgr.

IKON Sales Signature: *M. G. Southernland*

Name (please print): *[Signature]* Date: *[Signature]* IKON00642

1. ONE UNDER EYES AGREEMENT PRESENTED VALUED AT THE DISCOUNT

omitted
06/20/2004 11:22 AM
IKON 000643/44

☐ Decline IKON Maintenance ☒ Accept IKON Maintenance

Customer Sign: *omitted* Date: 06.18.04

Name (please print): *omitted* Title: mgr - Print Shop

IKON Sales Signature: *M. G. Southernland*

Name (please print): *[Signature]* Date: *[Signature]* IKON00639

Signature: *Martha Southernland*

Signature: *[Signature]*

Order Number: 38411083

Approval: *Martha Southernland*

Order Except: *[Signature]* IKON00659

Approval: *[Signature]* IKON00659

7.

Illustrated chart of the questioned C. Stanton signatures and the Martha Southernland known signatures.